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Attorneys for the United States

**IN THE UNITED STATES DISTRICT COURT FOR THE  
 DISTRICT OF OREGON**

FLOYD W. BEAM and ELAINE M. BEAM,	)	
	)	
Plaintiffs and Counterdefendants,	)	Civil No. 07-6035-TC
v.	)	
	)	<b>UNITED STATES' MOTION FOR</b>
	)	<b>SUMMARY JUDGMENT</b>
UNITED STATES GOVERNMENT, a.k.a.	)	
UNITED STATES OF AMERICA, a Federal	)	
Corporation, INTERNAL REVENUE	)	
SERVICE OVERSIGHT BOARD, a.k.a. the	)	
INTERNAL REVENUE SERVICE,	)	
DEPARTMENT OF THE TREASURY, a.k.a.	)	
UNITED STATES TREASURY, and the	)	
SOCIAL SECURITY ADMINISTRATION,	)	
Defendants, Counterclaimants and Third-Party	)	
Plaintiffs,	)	
v.	)	
ERIC BEAM, STATE OF OREGON, and	)	
FLOYD W. BEAM and ELAINE M. BEAM as)	)	
TRUSTEES OF SUNBEAM INVESTMENT	)	
COMPANY,	)	
<u>Third-Party Defendants.</u>	)	

The United States of America, by and through its undersigned counsel, hereby moves the

Court for Summary Judgment, pursuant to Federal Rule of Civil Procedure 56.

Pursuant to LR 7.1, the United States attempted to confer with Elaine M. Beam, individually, and as Personal Representative of the Estate of Floyd W. Beam via letter dated August 18, 2008. To date, the parties have been unable to resolve this matter.

In support of its Motion for Summary Judgment, the United States submits herewith a Concise Statement of Material Facts, a Memorandum of Points and Authorities, the Declaration of Kari D. Larson, with attached exhibits, the Declaration of Maureen Neal, with attached exhibits, a [Proposed] Order of Judgment, and a [Proposed] Order for Judicial Sale.

DATED this 28th day of August, 2008.

KARIN J. IMMERGUT  
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/s/ Kari D. Larson  
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that on August 28, 2008, the foregoing UNITED STATES' MOTION FOR SUMMARY JUDGMENT was electronically filed with the Clerk of Court using the CM/ECF system. It is further certified that on this same date, service of the foregoing was made by depositing copies thereof in the United States mail in a postage prepaid envelope addressed to:

Elaine M. Beam  
340 Q Street  
Springfield, OR 97477

Sunbeam Investment Company  
c/o Elaine M. Beam, as Trustees  
340 Q Street  
Springfield, OR 97477

/s/ Kari D. Larson  
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U.S. Department of Justice